

EXHIBIT 11



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January 3, 2003

Delphi Saginaw Steering Systems
Prototype Operations
Mr. Bruce Waslusk
2975 Nodular Drive
Saginaw, Michigan 48601

RE: Excello Machine Update

Dear Bruce:

Excello has finally responded to my letter dated December 11, 2002. Excello indicates they expect to be paid 20% or \$123,628 by January 31, 2003. They do recognize that the machine went down but because of the current payment status they did not provide the service support.

I will respond to Excello by January 31, 2003 when I have a status report on getting the Excello machine operational again and related costs, if available. In my previous correspondence to Excello, I indicated we would have to evaluate our out-of-pocket cash payments and lost business opportunities in determining the final payment to Excello.

We will continue to work with Excello at finalizing the purchase price. I know that resolving the issues with Excello has taken longer than anticipated and based on the status to date I can not give you a firm date on when we may have a final resolution on this matter. I will keep everyone apprised of any new developments.

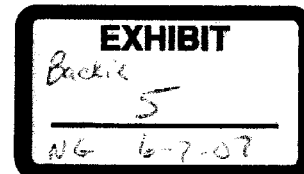
If there are any questions do not hesitate to call me at (810) 743,4900, extension 207 or Rick Everden at extension 289. I hope everyone had a happy and safe holiday!

Regards,

A handwritten signature in black ink, appearing to read 'Mark G. Lesperance', with a long horizontal line extending to the right.

Mark G. Lesperance

Cc: Robert Backie
Dave Stearns
Rick Everden
Dave McGregor
Mark Martin
Jill Sanborn



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